



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. LXIV]

THURSDAY, MARCH 2, 2023 / PHALGUNA 11, 1944

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

No. 01/2023-State Tax (Rate)

Sachivalaya, Gandhinagar, 1st March, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-14) GST-2023/S.11(1)(71)GST :- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments further to amend the notification of the Government of Gujarat, Finance Department No. (GHN-41) GST-2017/S.11 (1) (7)-TH dated the 30th June, 2017 being Notification No. 12/2017-State Tax (Rate), namely:-

In the said notification, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as an ‘educational institution’ for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 1st day of March, 2023.

By order and in the name of the Governor of Gujarat,

YUVRAJSINH JADEJA,
Under Secretary to Government.

